UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		
In re LEHMAN BROTHERS HOLDINGS INC., et al.,	: : : :	Chapter 11 Case No. 08-13555 (JMP)
Debtors.	: : :	(Jointly Administered) Ref. Docket No. 15005
AFFIDAVIT OF		
STATE OF NEW YORK) ss.: COUNTY OF NEW YORK)		

- SAMUEL GARCIA, being duly sworn, deposes and says:
- 1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
- 2. On March 14, 2011, I caused to be served the "Amended Second Application of Gibson, Dunn & Crutcher LLP, as a 327(e) Professional, for Allowance of Interim Compensation for Services Rendered and for Reimbursement of Actual and Necessary Expenses Incurred from February 1, 2010 through May 31, 2010," dated March 11, 2011 [Docket No. 15005], by causing true and correct copies to be:
 - a. enclosed securely in separate postage-prepaid envelopes and delivered via overnight mail to those parties listed on the annexed <u>Exhibit A</u>,
 - b. delivered via electronic mail to those parties listed on the annexed Exhibit B, and
 - c. copied to CD and delivered via overnight mail to the United States Bankruptcy Court, Southern District of New York, Attn: The Honorable James M. Peck, One Bowling Green, Courtroom 601, New York, NY 10004.
- 3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

/s/ Samuel Garcia Samuel Garcia

Sworn to before me this
15th day of March, 2011
/s/ Sidney J. Garabato
Notary Public, State of New York
No. 01GA6218946
Qualified in New York County
Commission Expires March 15, 2014

EXHIBIT A

08-13555-mg Doc 15136 Filed 03/17/11 Entered 03/17/11 17:27:49 Main Document Pg 3 of 12 LEHMAN BROTHERS HOLDINGS INC.

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INTERNAL REVENUE SERVICE SPECIAL PROCEDURES BRANCH ATTN: DISTRICT DIRECTOR 290 BROADWAY NEW YORK, NY 10007

EXHIBIT B

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